AN ANSWER

To a Paper, called,

The Case of the Auditors and Receivers of His MAJESTY's *Revenue.*

WITH

A Brief Description of the Antient Course of the *EXCHEQUER* for bringing in the

Crown-Revenues.

AS ALSO,

Some Reasons wherefore the *Augmentation-Revenue* of the *CROWN* may be charged in the Great Roll of the *Exchequer*, and brought in by the

SHERIFFS.

Humbly offered to Consideration.

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AN ANSWER

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The

The Antient Course OF The EXCHEQUER.

THAT by the antient Establishment and Ordinances of the Exchequer, and by the Statutes of this Realm, all the Revenues of the *Crown* of *England*, both Certain and Casual, within the Government, Rule, and Survey of the Court of Exchequer, from the time of King *Stephen*, until about the 25. year of Queen *Elizabeth*, were yearly drawn down from the Offices of the Remembrancers there, and were charged in the great Roll of the said Court by the Ingrosser of the said great Roll, according to his Oath in that behalf, which in antient times was done thus.

All the Farm Rents, with the Issues and Profits of the Antient Demeasn and Escheat Lands of the Crown arising within every County, were charged in the said great Roll in one entire Body, called, *Firma Comitatus*, and under one gros sum for the whole, the Particulars whereof were contained in another distinct Roll for that purpose. And the Sheriff of each County (who antiently were Earls in diverse Counties, and sometimes the King's Eldest Son, for so Prince *Edward*, the Son of *Hen.* 3. for the Counties of *Bedford* and *Bucks*, for diverse years together, in the time of his Father's Reign) was charged to answer the same at the Exchequer of *Easter*, and at the Exchequer of *Michaelmas* yearly;

In Libro Nigro Scac.
In Mag. Rot. Scac. in temporibus R. Steph. H. 2. Rich. 1. & Reg. Johan.

and if the Sheriff failed to appear at his prefix'd day to be ſworn to his Accompt, he forfeited for every days failer *C s*. But if after his being ſworn to Accompt, he departed (not having finiſhed the ſame) without Licenſe of the Court, his Lands and Goods were to be ſeized into the Kings hands, and the Iſſues and Profits thereof were to be anſwered, without any deduction to be had for the ſame upon his accompt.

Afterwards King *Hen.* 3. (who Reigned almoſt an old mans age) being no doubt well acquainted, as well with the Accompts of the Crown-Revenues which were made in his Own, his Fathers, his Uncles, and his Grandfathers time, which are ſafely preſerved without blemiſh to this day. *As alſo* with thoſe ſpecial Dialogues which *Gervaſius Tilburienſis* had Penned and Dedicated to his Grand-father King *Hen.* 2. in the twentieth year of his Reign, touching the Original Inſtitution and Dignity of the Exchequer Court, and the ſingular uſe of which the Authentick great Roll and Tailes of that Court were, as well for bringing all the Revenue under one due Cheque and Controll, as for the Subjects Diſcharge: And not unmindful of the Statutes (which himſelf had made) of *Magna Charta*, and of the Statute of the Exchequer in the 51 year of his Reign, did by and with the advice and conſent of his Great Council (to wit, his Brother *Richard* King of the *Romans*, *Walter* Archbiſhop of *York*, *Geoffrey* Biſhop of *Worceſter*, Prince *Edward* the King's Son, who ſucceeded his Father in Government; *William de Valencia* the Kings Brother, *Roger de Mortuo Mari*, *Philip Baſſet*, *Henry de Allen*, *Robert Aquylin*, *Albert Wallerand*, and other great men who were of the King's Council) eſtabliſh and provide a certain form (ſutable to the ſaid Statute of the 51 of *Henry* the 3 *d.*) to be from thence held in writing the ſaid Great Roll, wherein the Bodies of the Counties (called in the Roll *Firma Comitatuum*,

Constatum, which consisted, as before hath been shewn, of the antient Demeasn and Escheat Lands and Rents of the Crown, and amounted unto 10700 *l. per Annum*) were to be written: afterwards the Sheriffs was to be charged with the Farm of the Profits of the County. Next that was to be written all Farms, as well the greater as the lesser, and all determined Debts likewise, all great Debts, and other known Debts unto the Title in the said Roll of **Nova Oblata**, (which distinguisheth the new Farms and Debts from the old) and after that Title was to be written, all Debts contained in the Originals, as well great as little, wherewith the Sheriffs were charged by their Answers or Returns. The said word Originalls signifying the Records, Extracts, Inquisitions, Seisures, and Certificates, delivered to, or remaining in, the Remembrancers Offices of the Exchequer, which form (being no other in substance than what was before that time observed in writing the said great Roll) was afterwards confirmed by Statute 10 *E.* 1. with some additions, which hath been constantly held, and so is at this day; and the Remainder of those antient forms of Counties are now in charge, and consist of many small Vicounted Rents of sundry natures.

And furthermore all yearly, forein, and other Accompts of Escheaters, Receivers, Collectors, Guardians, Customers, and other Accomptants whatsoever, taken by the Auditors of the said Court, of, and for any branch of the said Revenues, whether Certain or Casual, were antiently Ingrossed in Parchment, and declared before the Treasurer and Barons of the said Court, or some of them; and being so declared, the particulars thereof were delivered into the Kings Remembrancers Office to be there safely kept for the use of the Crown; & the said Accompts were briefly entred in the Rolls of States and views of Accompts in the Remembrancers Offices, and were immediately

Lib. Rub. Scac. p. 279. *cap.* 3. 6, 7, 8. *Ib. p.* 287. *cap.* 1, 2, 3.

diately after delivered to the ſaid Ingroſſer, to be by him, after full Examination (all things proving clear) Ingroſſed and charged, and the Debts and Supers therein contained, ſet forth in the ſaid Roll.

And by the courſe of the Court, no Talley ought to be allowed untill it be firſt rejoyned and tryed with its Counterfoile, by the Deputy Chamberlains before the Barons in open Court, and the Deputy Chamberlains are ſworn to deliver the Taile (proving true) immediately to the Ingroſſer of the great Roll, who likewiſe is ſworn to make preſent allowance thereof, which is done in great Letters; by digeſting the Subſtance thereof in writing in the Roll, as antient Eſtabliſhment hath ordained.

Nothing is charged in this Roll, but from the original Records remaining with the Remembrancers, and what is charged in the great Roll, is no ways diſchargeable, but by the Kings Letters Patents or Writs, under the Great Seal or Privy Seal, or elſe by judgement of Court; And every Rent and Debt thus charged, is according to *Magna Charta cap.* 8. firſt written forth in the Summons of the Exchequer, directed to the Sheriffs, half yearly to be levyed, who by the Statute of the Exchequer, 51. *H.* 3. are to anſwer ſo much thereof as is thereby leviable at the Proffer; or elſe upon finiſhing his accompt; and that the Summons of the Exchequer is no weak proceſſe, as the Gentlemen in their *Caſe* have ſet forth, will appear by the enſuing Tenor thereof, as *Gervaſius Tilburienſis* hath it in the ſaid Dialogues under this Title; *Unde fiunt Summonicones Scaccarii ſſ. Henricus Rex Anglorum illi vel illi vic. Salutem vide ſicut teipſum & omnia tua diligis quod ſis ad Scaccarium ibi vel ibi in Cro. Sci. Michael vel in Cro. Clauſi Paſche & habeas tecum ibi quicquid debes de veteri firma vel nova & nominatim hæc debita Subſcripta de ill. X. marc pro hac cauſa & ſic deinceps annotatis omnibus debitis illic ſeriatim cum cauſis que in Major Annal. Rot. continentur*

pro-

proferuntur minores queque perambulantium Judicum Rol. ex quibus excipiuntur quæ in singul. Com. Domino Regi labore, & industria ipsorum, & his taxatis a majoribus in Summonitionibus annotantur quibus per ordinem digestis terminatur Summonito per hæc verba; Et hæc tecum habeas in Denariis, & Brevibus, & Talliis, & Quietanciis vel capientur de firma tua Teste illo vel illo ibi ad Scaccarium.

And those who will not deliver their Tailes to be allowed, shall be answerable for the whole Debt they had paid, and their Tailes shall be reputed for Null. *Stat. 10. E. 1.*

And by an Establishment made *Ann.* 14. *E.* 1. It was provided for the Indempnity of King and Subject, that when any Taile of the Exchequer happened to be lost (necessity urging the same to be innovated) the foyle or Counterpart thereof should be damned, and that new Tailes should be made as in times then past in such cases had been accustomed to be done; which course hath ever since continued, as witnesseth the Rolls thereof remaining in the Tailey Court in the Lower Chequer.

And this point hath been the longer insisted upon, because that the very life blood of the Exchequer lies as it were wrapt up in the due and right use of the Tailes of the Exchequer, being the chief heart-strings of the said Court, for bringing the whole Revenue under one certain Check and Comptroll, which of late years hath been much infringed, as will hereafter be shewen, and which hath ushered in a hundred inconveniences to the no little prejudice of the Crown and the Subject, as may easily be made to appear.

And the Sheriff that shall not acquit the Debtors of the Moneys which he hath received upon his next Accompt, and be thereof attainted, shall pay the Plaintiff thrice as much as he received, and make Fine at the Kings pleasure. *Stat. Westm. 1. E. 1. cap.*

The writing of this Roll is to be in Great Letters, and the *Lib. Nigr. Scci. Jervas. Tilbur.*

the Authority of the ſame is ſuch, That if by chance the Inggroſſer thereof fortune to miſtake in writing the ſame, either in Name, Number or Cauſe, wherein the Greateſt force of the writing conſiſteth, he may not preſume to ſcrape it out, but by drawing a ſmall line underneath it, Cancel it, and write in order what is requiſite, for the writing of the ſaid Roll hath the ſame Priviledge, with Charters and other Letters Patents, and may not be raiſed or ſcraped.

The Comptrolment Roll.

The aforeſaid great Roll hath always had a particular Comptroller eſtabliſhed over it, who writeth and keepeth yearly a Counter Roll or Comptrollment Roll of the ſaid great Roll, and of every particular Branch of the Revenues therein charged; And alſo of all Diſcharges and Allowances therein made, and writeth forth proceſſe from the ſaid Great Roll, every *Hillary* and *Trinity* Term yearly, directed to the Sheriff or Sheriffs of every County and City, and Town made County, for levying the Revenues therein charged: And the Ingroſſer (together with the ſaid Comptroller) attend the Barons at all Appoſals, upon return of proceſſe, and urge the ſpeedy anſwering of the ſaid Revenues, and enter the Awards of the Court in the ſaid Rolls, charging the Sheriff in great letters with whatſoever he is to be charged; and diſcharging all Farmors and Debtors in the ſaid great Roll, and Comptrolment Roll, of all ſuch monies, as Sheriffs anſwer upon Accompt, without their further charges and trouble; And all Debts and Sums of monies continuing charged in the great Roll, as not being anſwered upon the Summons of the Exchequer, are immediately ſcheduled to and written out in proceſſe of Extent by the Remembrancers; and alſo all Debts, Inquiſitions and Seizures of Lands, which were diſcharged by Judgement of Court, or Grants from the Crown in the ſaid Remembrancers offices, are acquitted in the ſaid great Roll,

The Duty of the Ingroſſer and Comptroler,

Stat. 37. *E.* 3. *cap.* 4.

and

and the Debts paid and anſwered in the great Roll are diſcharged in the ſaid Remembrancers Offices.

All dead Farms and deſperate Debts, whereof there is no hopes, are removed out of the ſaid great Roll, and written in another Roll for that purpoſe Ordained, called the Exannual Roll: But are continued in yearly proceſſe to be levyed; and ſuch of thoſe Debts as the Sheriffs anſwer or become revived, are written again in the ſaid great Roll, and there paid or diſcharged. *Stat. 10. E. 1*

And it is lawful for the ſaid Comptroller, to admoniſh the ſaid Ingroſſer what he ought to amend: But if he perſiſt and will not alter what is done amiſſe, he may call him before the Barons, that by them may be determined what is fitting to be done; for the ſaid great Roll may not be altered, but by the common conſent of all the Barons, whileſt the Exchequer ſitteth. *Lib. nig. Scacii. G. T.*

And agreeable hereunto are theſe ſeveral ſubſequent Statutes; *viz.* The Statute of *Weſtminſter* 1. 3. *E.* 1. *cap.* 19. Statute of *Rutland* 10 *E.* 1. The Articles of the Exchequer, made *An.* 16 *E.* 2. The Ordinance of the Exchequer, made *An.* 19. *E.* 2. *Stat.* 37. *E.* 3. *cap.* 4. *Stat.* 1. *R.* 2. *cap.* 5. *Stat.* 5. *R.* 2. *cap.* 14. *Stat.* 6. *H.* 4. *cap.* 3 *Stat.* 34 & 35 *H.* 8 *cap.* 16. *Stat.* 2. *E.* 6. *cap.* 4. *Stat.* 1. *Ma. cap.* 10. *Stat.* 21. *Jac. cap.* 5. and that of 8 *Aug.* 1649. for the Cuſtomes and Navy Accompts, *cum multis aliis.*

NOW FOR ANSWER TO THE CASE.

The Gent. Penners of the Auditors and Receivers *Caſe*, the better to countenance ſome of their former and irregular proceedings, cite 3 *Acts of Parliament.* The firſt of thoſe 3 *Acts* they cite was *Ann.* 6. *H.* 8. (which expired *An.* 14. *H.* 8) they ſay that in the preamble thereof there is mention of great preſſures upon the Subjects from the Officers of the *Pipe:* Where in truth there are no ſuch words in the ſaid preamble, but

contrarywiſe it is there mentioned that divers Receivers Accompts which had been taken before 24. *H.* 7. were then not Ingroſſed, and others imbeziled and miſcarryed; by reaſon whereof both the Receivers and Kings Tenants were Subject to great Vexations in the Exchequer; and therefore and for ſome other cauſes, it was provided by that *Act*, that all Accompts to be afterwards taken of that Revenue, ſhould be yearly ingroſſed in Parchment, and delivered to the Barons to be entred with the Remembrancers, and filed in the *Pipe*, there (by the expreſs letter of the *Act*) to remain of Record perpetually, as well for the Kings ſecurity as for the cleer diſcharge of the Accomptants, their Heirs and Executors for ever, which was accordingly done, as by the very Accompts ſo taken (yet remaining of Record in the *Pipe*) may appear; and the very like proviſion was again enacted in the ſubſequent *Act* made *Ann.* 14. *H.* 8. touching the Accompts of that Revenue made before the Surveyors general of the ſaid Kings demiſeable lands, for they had not above 2 or 3 Fee-farm Rents within their Survey.

Stat. 7. *E.* 6. 2. The ſecond *Act* cited is 7. *E.* 6. *cap.* 1. *&* 2. which the Auditors ſay they have obſerved all along to this day (which if they had, the Crown had been much better ſerved, and the Subject freed from Many great Grievances and Inconveniencies as ſhall be ſhewn: For though the firſt Chapter of that *Act* hath a proſpect onely, providing how and when the Receivers and Bailiffs ſhould pay their Moneys, and perfect their Accompts, upon pain of forfeiture of their Offices and Fees: And providing likewiſe that the Auditors taking the accompts, ſhall not refuſe, extract or delay the taking their accompts ſo as they may be diſpatched in due time, upon pain of Forfeiture of their Offices and Fees, alſo Inabling the Receivers and Bailiffs to Diſtrein for the Rents arrear, and Impowering the Barons

Barons to Amerce Sheriffs for neglects and contempts: Yet the ſecond Chapter of the ſaid *Act* hath not onely a Proſpect, but likewiſe a Retroſpect, confirming the Letters Patents made by King *H.* 8. in the 38. year of His Reign, and all and every thing and Article therein contained, as if the ſame had been done by *Act* of Parliament; by which he diſſolved the Courts of general Surveyors, and the Court of the Augmentations, and erected thereof one other new Court, called the Court of Augmentation and Revenues of the Kings Crown; and thereby did ordain, that the Recievers ſhould accompt upon Oath yearly, and that their Accompts ſhould be yearly ingroſſed in Parchment by the Auditors; and that the Keeper of the Records of that Court, ſhould have the keeping thereof after they ſhould be ingroſſed; and that only the Clerk of the ſaid Court, ſhould make the Copies and Conſtats of the ſame, and that the Auditors and their Deputies, when, and as often as they ſhould have neceſſity, to have acceſſe to the Accompts of their Circuits, might make Copies out of the ſame, as often, and when neceſſity required. And furthermmore it was thereby enacted, That the ſaid King *E.* 6. might at any time during his life, diſſolve as well the ſaid Courts, as alſo the Courts of firſt Fruites and Tenths, and the Courts of the Dutchy of *Lancaſter.*

The third and laſt Act vouched, is 1 *Ma.* But they ſet not forth the effect thereof, which had they done, they muſt have ſhewn that the ſaid Queen was thereby impowred to diſſolve and determine every of the laſt before mentioned Courts, and to unite and annexe the the ſame to any other of her Courts of Record, as if the ſame had been done by Act of Parliament; *PROVIDED*, That if ſhe ſhould annexe the ſaid Courts or any of them unto her Court of Exchequer, That then all things within the Survey of the ſaid Courts ſo annexed, *St.* 1 *M.* c. 10.

should be ordered in like manner, to all intents, as the said Court of the Exchequer there, was, or ought to be by the Common Laws and Statutes of this Realm: By vigour and authority of which Act, the said Queen by 4 several Letters Patents under the great Seal, whereof 2 dated the 23. the other the 24 days of *January* in the first year of her Reign, did not only dissolve the said Courts of Augmentations, and of first Fruits and Tenths, and the Jurisdiction and authority thereof: But also did annexe the same Courts so dissolved, to the said Court of Exchequer, there to be and continue as a Member, and parcel of the said Court of Exchequer, and did appoint all the Revenues then answerable in the said late Court of Augmentations, to the Order and Government of the said Court of Exchequer, in such manner and form as was then used, and had of other her Highnesse lands then in the Order and Governance of the said Court of Exchequer. *AND FURTHERMORE* it was expresly provided, ordained, and established, by the said late Queen, in a certain Schedule, signed with her Highness hands to the said Letters Patents annexed. *inter alia.*

Recited in the St. 1. *Eliz.* c. 4.

Article. 1. That all Crown Rents, *&c.* within the Survey of the Augmentations and Revenues of the Queen, should be received and levyed by the Sheriff of every County, where the same did lye or by any other person or persons that the Treasurer or the Court should appoint.

Article. 8. That the Accomptants for the said Augmentation Revenue, should appear in the Exchequer in every *Hillary* Term, and be sworn to their Accounts for the year ended at *Michaelmas* before, and make and finish the same Accompts before the 24. day of *February* then next following.

Article 9. That the Auditors taking the same should deliver the same yearly Accompts ingrossed in Parchment, authorized & allowed by the hands subscribed of the Lord Treasurer, Chancellor,

Chancellor, Under-Treaſurer, and Barons of the ſaid Exchequer, or by three of them at the leaſt, whereof the Lord Treaſurer or Vice-Treaſurer to be one, into the Office of the Pipe, within the ſaid Court of Exchequer, before the 20 day of *March* then next following, *SO* as further Proceſs might be thereupon made, if the caſe ſhould ſo require.

That the ſaid Accompts ſhould remain in the charge the ſaid Clerk of the Pipe. *Artic.* 15.

And it was alſo thereby further eſtabliſhed and ordained, that all Accompts, and Declarations of Accompts, which then were in the ſaid diſſolved Court of Augmentations, ſhould be and remain in the charge of the ſaid Clerk of the Pipe in the Exchequer, in ſuch place as the Treaſurer and the ſaid Court ſhould appoint. *Artic.* 13.

And for that the order, eſtabliſhment, and uniting of this Court be perfectly eſtabliſhed with exerciſe, proof, and experience of the ſame, the Queens Highneſs is pleaſed, that the Lord Treaſurer and the ſaid Court of Exchequer ſhould have full power and authority from time to time, to amend, reform, and correct any clauſe or article aforeſaid, and to add to, or diminiſh any thing that ſhall be found neceſſary for the amendment of the ſame; and to make ſuch further orders from time to time as to the Court ſhall be thought expedient. And upon this weak foundation and pillar is the whole Fabrick and Superſtructure of the *Auditors* erected. *Artic.* 22.

And ſhortly after, all the Accompts of the ſaid Courts of Augmentation and General Surveyors, were ſent by Writ of *Mittimus* to the Treaſurer and Barons of the Exchequer, and delivered unto the then *Clark* of the *Pipe*; and diverſe other like Accompts of the ſaid Revenue taken by the *Auditors* of the Exchepuer for diverſe years ſince; were afterwards delivered unto one *John Wooly Eſchequer-Clark* of the *Pipe*, to whom the late

Queen

Queen *Elizabeth* by her Letters Pattents under the Great Seal, in or about the 25 year of her Reign, granted the Office of keeping of all the Accompts, as well of Ministers as of Receivers, and of all other Accomptants whatsoever in the Exchequer of the said Queen, her Heirs and Successors accomptable. All which Accompts so delivered (though few in number to what they ought to be) came by succession to the now Ingrosser of the said great Roll, and are remaining in his charge and safe custody, kept by themselves in a large publick noted room, as the Law requireth, commonly called, *The Augmentation-Office in the Exchequer at Westminster*, by force of the afore-said Statute and Letters Pattents, *Anno primo Mariæ*, and of the Articles and Ordinances of Annexation thereupon made, and also of certain other Letters Patents under the Great Seal of *England* in that behalf made and granted by the late King *CHARLES* to the now Ingrosser.

By all which it plainly appears, that none who were *Auditors*, either of the late Court of Augmentations, late Court of General Surveyors of the Kings Lands, or of the Court of Exchequer, were ever thought fit to be entrusted by any known Laws with the keeping of any of the Accompts of the Revenues of the Crown; it being most improper for any to have the custody of Accompts taken in the Exchequer, who are no Officers of Record, nor can issue out Process, nor give any Legal Discharge thereupon.

The *Auditors* undue proceedings.

And yet notwithstanding all the said establish'd Laws, Ordinances, and Letters Patents, divers of the former and now Auditors of the said Exchequer, who took the Accompts of the said *Augmentation-Revenues*, have detained above nine parts of ten parts of the ingrossed and declared Accompts of the same Revenue, taken by them and their predecessors since *primo Mariæ*, with the Tallies thereupon

thereupon, and refuſe, protract, and delay to bring them to the view of the ſaid Remembrancers Clark of the Pipe, and Comptroller, and Deputy Chamberlains, whereby they might be comptrolled, but have and do detain them in their own private cuſtodies, as if they were their own Evidences, and have given the Accomptants before their appearing yearly in the Exchequer to be ſworn to their Accompts, or that their ſaid Accompts and Tallies were comptrolled, inſignificant Diſcharges, and forced them to take Duplicates of their whole Accompts, becauſe they were no way impowered to give them *Quietus eſts*; and by this uſurpation have not onely kept many thouſands of conſiderable Debts for many years together out of Proceſs, until they became pardon'd by the former and the late Acts of General Pardon; but through their neglects diverſe hundreds of Fee-farm Rents, reſerved payable to the Bailiff or Receivers (onely accomptable before them) upon ſundry Letters Pattents granted ſince 20 *Eliz.* (for all Rents of Monaſtery Lands from 1 *Mar.* until about that time, were reſerved payable, *ad Receptum Scaccarii tantum*, and charged in the great Roll) have not been, nor are yet put in charge, to the great prejudice of the Crown: the which their remiſneſs hath occaſioned many inconveniencies; as firſt, their not ingroſſing in Parchment many yearly Accompts, taken of Receivers, Collectors, and Bailiffs: Secondly, their not declaring diverſe of thoſe yearly Accounts they have ingroſſed in Parchment before the Lord Treaſurer, Chancellor, and Barons, as the Articles of Union and Annexation enjoyneth for many years together, ſo as no Proceſs could be iſſued in due time, to recover the Debts and Supers therein. In every of which particulars they have wilfully failed, quite contrary to the Articles of Union and Annexation, which by the Statute of 1 *Mar.* are of like authority as if the ſame had

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bin eſtabliſhed by Act of Parliament) and to the no little diſſatisfaction to moſt people in *England*, who have had any urgent occaſions to reſort for matter of Record, Evidence, or Satisfaction to the ſaid accompts, which now lye confuſed and diſperſed, which hath been, and may prove, not onely hazardous to the Crown, but to the Subjects, in evidencing their juſt Title, contrary to the true intent and meaning of the common Laws and Statutes of this Realm, and the Tenor of the aforeſaid Letters Patents of Queen *Mary*, Queen *Elizabeth*, King *James*, and the late King *Charls*, granted to the ſucceſſive ingroſſers of the great annual Rolls of the Exchequer.

An Anſwer to the Objected Miſchiefs which will enſue, as to His *Majeſty*'s Advantage, and the *Subjects* Intereſt, in caſe the Bill now under Conſideration ſhould take Effect.

Object. 1. *THat the Revenue will be thereby taken from the View and Control of the Lord Treaſurer, Chancellor, and Barons of the Exchequer, and put into the manegery of the Pipe, without any Control.*

Anſw. If it ſhall be thought fit that the Revenue, now in the managery of the *Auditors* and *Receivers*, which conſiſts chiefly of Fee-farm Rents, Tenths, perpetual Pentions, and other dry Rents, which are no ways improveable, as well of divers antient Demeaſn and Eſcheat Lands of the Crown, and Forreſt-Lands, Biſhops Lands, and other Lands gotten by Exchange, and Lands that

that came by Attainder or Purchase, that were long time together accompted for in the great Roll; as also of Monastery and Chantry Lands, shall be charged in the great Roll, then not only those Rents, but also all other Rents, now charged in the said great Roll, being once particularly and distinctly charged in the Roll, within every Hundred and Division out of which they are issuing; and that the same be declared before the Lord Treasurer, Chancellor, Under-Treasurer, and Barons, and be computed and cast up in one entire sum within every division, and the Sum Total of the whole certain Revenues in every County be ingrossed in the Roll (which may be exactly performed within the Compasse of one year) then the true state of the said Revenue both in point of charge and discharge, will come more certainly entirely and readily, to the view and Comptroll of the aforesaid Supreme Officers of the Court in one accompt within every County, then it hath at any time heretofore in hundreds of accompts done, and be under the antient Comptroll of all the aforesaid chief ministerial Officers of the said Court, intrusted for and under them, and will be brought in according to law, and the accompts thereof will be ingrossed, heard, and determined in a judicial way, and no part thereof discharged but by judgement of Court, or by the Kings Letters Patents or Writs, under the Great or Privy Seal.

That the Summons of the Pipe is a weak processe, and that Debts are not Scheduled in a year or two for stronger processe to be thereupon made, and that the Usage and Course of the Exchequer ever have been and are repugnant to the Statute 51 H. 3. Object. 2.

The Summons of the Pipe is no weak processe, as is unadvisedly Asserted, for it transcends all other commands in any of the Kings Writs, for enjoyning the Sheriffs to the performance of what is therein required, and *Answ.*

there hath ever been five times more money yearly levied and answered upon this processe, then upon all other the processe of the Court, and it ought to be the first processe for levying the Kings Debts, unless the Supreme Officers of the Court, do for some extraordinary cause, order that process of extent should issue; and Debts not answered upon the Summons are forthwith put into the Schedula Pipe, and sent to the Remembrancer for stronger processe.

And the constant usage, practice, and course of the Exchequer, hath always been, and yet is agreeable to the Statute of 51 *H.* 3. varying in this point, only that of late years (when the Crown Revenues within the Sheriffs Collection was much impaired) the Cursitour Baron (who was introduced but in the time of *E.* 2. in ease to the other Barons) hath performed that Service at the Sheriffs Proffers, Appoſals, and dismission out of Court, which before was Enacted to be performed before the Treasurer, Chancellor, and Barons, and is no ways repugnant thereunto, as the Auditors have misſuggested.

Object. 3. *That the Allowance to Sheriffs for levying the Revenue will exceed the present charge.*

Answ. If the Wisdome of Parliament shall think fit that His Majesty give some reasonable Allowance for levying this Revenue, (the charge of the accompt being to be paid by Sheriffs) this will come far short of the great charge the Crown is at, by Auditors, Receivers, Collectors, Stewards, Bailiffs, Wood-wards, Messengers, *&c.* which (as the Learned Author Sir *Robert Cotton* in his Book called *Cottoni Posthuma pag.* 181. amongst other things well observes) amounted to above 12000. *l. per Annum.*

Object. 4. *The bazzard by Failer by Sheriffs cannot be lesse then by Receivers.*

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It is notoriously known how many Receivers in the time of Queen *Elizabeth*, King *James*, and the late King *Charles*, have failed for very great Sums of mony, which were either never paid or else not paid at such a rate *per annum* as the Interest amounted unto, but it cannot be proved that ever any one Sheriff failed in that kind. *Answ.*

That the Crown is like to be at losse by arbitrary allowances subject to no Comptroll. Object. 5.

The Crown is neither like to be (nor indeed can be) at any losse by arbitrary allowances in the Sheriffs accompts, subject to no Comptroll (as is very absurdly suggested;) First, because no allowance or discharge is there made, but by Warrant of the Lord Treasurer, or Chancellor, or by virtue of the Kings Writs, or judgement of Court as aforesaid. Secondly, by reason the said Accompt must be under the antient due and legall Comptrollment before set forth and mentioned. *Answ.*

An Answer *to the Mischiefs objected as to the* Subject.

THe Sheriff will be at excessive Charge and Trouble in giving Security. Object. 1.

The Sheriffs trouble to give security for every 100 *l.* will easily be provided for by the wisdome of Parliament: For the Sheriff being chosen every year *per Magnates & Proceres regni*, are persons of quality and solvent Estate, within their own Counties and usually elsewhere. And a Recognizance (if there were no other security) makes all the Sheriffs Estate lyable: Beside, if provision be made that every Tenant and Farmor that payes 50. *l.* rent and upwards, may pay his Rent half-yearly into the Receipt, much of the Security will be taken off. *Answ.*

Object. 2. *The taking off the Sheriffs charge will be expensive.*

Answ. The Expence of taking his charge yearly from the Pipe for this whole Revenue will be very inconsiderably more then the usual Fees formerly paid for the Revenue now in charge there.

Object. 3. *So will the yearly Rentall prescribed by the Act.*

Answ. If the Sheriff make the Rentall himself (as he may if he please) the Charge will be nothing.

Object. 4. *The Burthen of passing the Sheriffs Account, and* Quietus *will be insupportable.*

Answ. The Accompt will be very little longer, and the burthen and trouble in passing the same much lesse then formerly, when the Forreign accompt of Seizures was in use.

Object. 5. *It will be a great trouble to the Sheriff to collect so many small Rents dispersed, within the time of his office.*

Answ. If the several small Rents be collected by the petty Constables in every Parish, and by them paid to the High Constables of every Hundred, and by the High Constables paid over to the Sheriff, the Rents will be much better and easier collected and paid, then heretofore, without any trouble to the Sheriff.

Object. 6. *The Sheriff endangered by entring into Recognisance.*

Answ. The Sheriff having finished his Accompt the Recognisance is of no manner of force, whereby to endanger him or his Security, or their Posterity.

Object. 7. *If a proportionable Reward be allowed to the Sheriff for levying the Revenue, it takes away the Bread from the Auditors and Receivers and casts it to the Sheriff.*

Answ. The reward will be proportioned to the Sheriff, by the wisdome of the Parliament. But in what sense this may be a taking away the Auditors bread who are the Kings Servants, and casting it to the Sheriff, is not understood. Indeed, the greatest reward the Sheriff is like to have, will prove but as the Crums of those Numerous and liberal allowances made to Auditors, Receivers, *&c.* His

His Majesties Farmers and Tenants will be sore vexed and burthened in double paymentes for levying, and discharge in the Great Roll. Object. 8

His Majesties Farmers and Tenants will be by the course of the Exchequer clearly and absolutely discharged at the years end upon Record in the Great Roll of all such moneys as they pay to the Sheriff, without any manner of vexation trouble or charge for the same. *Answ.*

That the Auditors and Receivers will be divested of their Rights and Freeholds. Object. 9.

It is hoped they will be had in consideration (if any alteration be) by the wisdome and Justice of Parliament. *Answ.*

Now to prove that the Sheriffs have alwayes anciently been the only Receivers of the Crown Revenues and other Receivers avoyded as needlesse and unprofitable, there needs no other proof to make it unquestionable, but that one Writ of 16. *Hen.* 6. directed to the Treasurer and Barons of the Exchequer, which was seconded by an Act of Councell in the time of Queen *Mary*.

The tenor of the said Writ *anno* 16. *Hen.* 6.

Henricus Dei gratia Rex, &c. Thess. & Baron. de Scaccar. salutem. Cum monstratum sit nobis qualiter dilectus noster Robertus Whittingham Chivaler hab. officium Receptoris generalis omnium terr. &c. que fuerunt Iohannis nuper Ducis Bedford. Avunc. nostri carissimi defunct. & quod officium predict. non est ad commodum nostrum, quia vadia & feoda quæ ea de causa de nobis percepta sunt possunt bene fore omissa. Et quod Vicecomites nostri possunt bene levare Revenciones in manibus nostris existen prout fuit ante hoc tempus. Ideo vobis mandamus quod dictum Robertum exoneretis ab officio predicto, &c. King *Hen.* 6. Writ.

By which it appears that this one extraordinary *Receiver*

ver in the time of King *Hen. 6.* was deemed a burthen and unneceſſary charge to the Crown, and therefore according to the conſtant courſe of the *Exchequer*, thought fit to be diſcharged of his Receipts, and the ſame to be transferred to the Sheriffes, *prout fuit ante hoc tempus*, which was ſo done accordingly.

The like we ſhall find in the third and fourth year of King *Philip* and Queen *Mary*, in a report made to their Majeſties by the then Lords of the Councell, upon ſome queſtion (after the annexation of the Court of augmentations to the *Exchequer*) whether the *Sheriffs* or *Receivors* were the fitteſt Miniſters for receiving the Rents and Revenues of the Crown; and whether the Dutchy Court of *Lancaſter* ought not to be annexed to the *Exchequer*, and all Mannors to be demiſed in groſſe with their caſualties at a certain Rent, for cutting off all ſuperfluous expenſes.

The Report is as followeth.

The Report to King *Philip* and Queen *Mary*.

SVmus in priori opinione, quod Vicecomes ſit maxime idoneus qui recipiat annuos redditus veſtrarum Majeſtatum infra limites ſuorum officiorum, & de illis reſpondeat veſtris Majeſtatibus.

Et ad id quod dicitur Vicecomites male jam reſpondere de iis quæ eorum fidei committuntur putemus id eo fieri, vel quia officiarii Scaccarii non urgeant neque inſtent prout eorum officii eſt, vel quia ab initio male eliguntur: Et utriq; huic malo facillime ſuccuritur ſi Viſecomites bene Eligantur.

Et quod Vicecomites ſint ad hanc rem maxime idonei, movemur iis rationibus quæ ſequuntur.

Vetera exempla hujus regni cum optime & cum maximo honore regeretur oſtendunt quod omnes annui redditus coram ſolvebantur per Vicecomites.

Nec putamus quod Vicecomites (preſertim ſi bene eligantur) erunt tam tardi in pecuniis ſolvendis computiſve redaendis, quam Receptores & ſunt & ſemper hactenus fuerunt.

Vice-

Vicecomites (quorum officium annuum est) & annuatim computa reddunt, non possunt celare pecunias vestrarum Majestatum quemadmodum Receptores solent.

Receptores enim (quorum officium perpetuum est) debita prioris anni solvunt ex redditibus sequentis, quæ fraus vitabitur si Vicecomites perficiantur huic Curæ: ac etiam annuæ expensæ quæ nunc fiunt pro multis officiariis cessabunt.

Vicecomites eliguntur de honestioribus, Equitibus, sive Generosis singulorum Comitatum: Receptores sunt plerunq; homines nullius estimationis.

Vicecomites Eliguntur annuatim per vestras Majestates ex consensu Magnatum & Judicum Regni: Receptores autem assumuntur per privatos favores amicorum.

Sumus etiam in priori opinione quod terræ & possessiones Ducatus Lancastriæ, possunt bene reduci ad Scaccarium: Et quod fieri potest salvis etiam omnibus Colonis sive tenentibus dict. Ducatus, suis libertatibus, privilegiis & consuetudinibus quibus omnibus frui & gaudere possunt, Coloni & Tenentes predicti, non minus integre in Scaccario, quam nunc fruuntur in Curia Ducatus, & ad hanc opinionem movemur iis rationibus.

Annuæ expensæ quæ fiunt pro multis Officiariis Ducatus cessabunt.

Terræ & possessiones Ducatus Lancastriæ, cum sint in multis & seperatis Comitatibus possunt earum possessionem annui redditus per Com. illorum Vicecometes uno labore colligi simul cum aliis redditibus.

Cum Ducatus Lancastriæ jam descenderit ad Reginam una cum Corona, non videmus quare non debeant ejusdem Ducatus terræ & possession. gubernare in Scaccario quemadmodum possessiones Principat. Walliæ, Ducatus Cornub. Eboraci, & eorum consilium.

Nobis etiam non videtur præjudiciale sed valde utile vestris Majestatibus quod Maneria & cum illis omnia casualia locentur ad firmam, reservatis Boscis, Wardis, Maritagiis, Miner.

Idem

& Reparationibus Ecclesiarum.

Idem quoq; putamus de sylvis ceduis quos subboscos diximus, quos utile putamus ad firmam dimittere & movemur ad hanc opinionem istis rationibus.

Si locentur Maneria atque omnium aliorum generum terra & possessiones cum casualibus & subboscis annui redditus vestrarum Majestatum erunt certi qui nunc incerti sunt.

Annui sumptus reparationem Senescallorum eorum qui Nemora custodiunt, & multorum aliorum officiar. cessabunt.

Multi annui redditus, & multa servicia, quæ nunc partim, dolo malo, partim, negligentia Senescallorum Ballivorum & aliorum officiar. non exiguntur et ita paulatim pereunt: semper solventur cum firmarii & propter privatum lucrum suum, & propter obligationem qua tenebantur diligentius illa curabunt.

Miseri Coloni, sive pauperiores tenentes quibus variis artibus extorquentur pecuniæ tam per officiarios quam per eorum famulos, honestius tractabuntur si dicta Maneria cum casualibus & sylve cedue dentur ad Firmam honestis viris.

Intra etiam illa quæ ex casualibus & subboscis proveniunt, & nunc malis artibus extorquentur per Officiarios, venient directe ad usum vestrarum Majestatum, atque id sine ullo præjudicio pauperiorum Colonorum qui plus favoris semper invenient in vicino firmario honesto quam in extraneis emptoribus, Baliis, vel silvarum custodibus.

Et preterea potest aliis modis satis provideri contra firmariorum avaritiam, contra Officiariorum vero infinitas fraudes aliter provideri non potest, idque longa experientia nimis cognitum est.

Vernon. p. 67. As by the said Report remaining in His Majesties Library at White-Hall, amongst other things) may appear.

Whereby it is most evident of what use and estimation Sheriffs (being but for a year) have alwayes been, for bringing in the Revenues of the Crown, especially if they be well chosen, and held to the performance of their

ther obſervation, How remiſſe the Receivers were in thoſe dayes, and had ever been in paying what they received, and making their accompts in due time.

And ſutable thereunto is the prudent advice of that learned perſon Sir *Robert Cotton* in his book intituled *Cottoni Poſthuma*, printed in 1651. Page 179, in his Treaty of improving the Revenues of the Crown, who writeth to this effect, that in caſe the demiſeable lands of the Crown, *per annum* 32000 *l*; ſhould be paſſed in Fee-farm they would (one with the other) be advanced to a treble Rent. And again in theſe expreſſe words (page 181) that if the Purchaſer, or Farmer, pay his rent, into the Receipt himſelf half-yearly and ſtrike there his Tally, it will cut off at once, ſo many unneceſſary Receivers, Auditors, Stewards, Bailiffs, *&c.* as ſtand the King in yearly above 12000 *l*. And as for other dues or Revenues, which now fall under the charge of theſe Officers, the Collection and payment may be (as it hath been with the reſt from the time of King *Henry* 2. untill of late dayes) laid on the Sheriffs of the Shires; and all the accompts left to the two Auditors of the Preſts to draw up, and Clerk of the Pipe to enter in *Magno Rotulo*, as in all former time. For (ſaith the ſame Author) it muſt ſeem ſtrange to all men of Judgment, that it ſhould be with theſe Officers (who had their beginning but ſince the 25. year of King *Henry* 8. by addition of his new Revenue of 150000 *l*. from the ſuppreſſed Monaſteries) otherwiſe then with all things in nature and reaſon, *ceſſante cauſa, ceſſat effectus*, not to be diſcontinued. When as all Crown-annexed-lands, that gave them their juſt employment, are for the moſt part paſſed, ſtom the Soveraign into the Subjects poſſeſſion. Theſe are the expreſſe words of that learned Author in his book aforeſaid. All which is humbly offered to Conſideration, *&c.*

Sir *Robert Cotton's* advice.

FINIS.